

REIMBURSABLE AND NON-REIMBURSABLE PROGRAM EXPENDITURES

Reimbursable Expenditures

1. Administrative expenses.
2. Compensation for personal services
3. Rental of land or buildings
4. Purchase of equipment, supplies, and materials
5. Transportation
6. Utilities
7. Liability insurance
8. Minor repairs, replacements, or improvements
9. Reasonable expenses incurred attending youth services related conferences.
10. Organizational memberships relating to youth services.

Non-Reimbursable Expenditures

1. **Activities for which a fee is charged.**
2. Purchase of land and buildings.
3. Taxes from which municipalities are exempt.
4. Capital improvements, except for fencing as a safety device.
5. Prizes, other than inexpensive awards such as trophies, medals or ribbons.
6. Items of clothing, other than inexpensive shirts, caps and individual protective devices.
7. Fire insurance or liability insurance on capital structures.
8. Salaries of personnel discharging law enforcement responsibilities, except juvenile aid officers as approved by the Office of Children and Family Services, or salaries of employees who lack the qualifications for the work, or who after a trial period are considered by the Office of Children and Family Services unable to do satisfactory work.
9. Interest and penalty costs incurred by a municipality in program expenses.
10. Personal membership fees.
11. League franchise fees.
12. Prepayments of salaries/wages, supplies/materials, services, or equipment. (Prepayments of expenses are allowed IF standard business practice requires them: e.g., rent, subscriptions, insurance.)
13. Private Agencies – salary/wages of current members of the Board of Directors or Incorporators AND salary/wages of parents, spouses, siblings, and children of current officers, directors, or incorporators without written approval from the OCFS field office.
14. Bonus payments
15. Fringe benefits (unless contract agencies or RHYA programs) and within this category: retirement/pension plans/IRAs, long-term disability, life insurance, or direct payments for medical services.
16. Security deposits.
17. Purchase or lease of passenger vehicles. (Rentals of buses or vans may be approved for programmatic needs to transport participants.)
18. Rent, when the agency owns the building.
19. Utilities and/or maintenance when costs are included as part of the rent.
20. Professional malpractice or bonding insurance.
21. Physicals or paramedic fees.
22. Contributions, donations, or gifts by program to staff, volunteers, outside agencies or anyone otherwise connected with the program.
23. Indirect costs – overhead or fixed costs not directly attributable to the program.

Note: The Office of Children and Family Services reserves the right to determine whether costs incurred by a program are reasonable, and therefore reimbursable, in view of the number of youth to be served, the type and quality of services to be provided, and the total program budget.